



# U.S. Concepts of Beneficial Ownership and Related Parties

**Steven H. Hagen, Esq.**

**Harper Meyer Perez Hagen O'Connor Albert & Dribin LLP**

**Miami, FL USA**

**(305) 577-3443**

**[shagen@harpermeyer.com](mailto:shagen@harpermeyer.com)**

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Part II Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity or branch of a nonparticipating FFI, participating FFI, or registered deemed-compliant FFI in a country other than the FFI's country of residence.)

- 11 Chapter 4 Status (i.e., U.S. state) of disregarded entity or branch receiving payment
12 Address of disregarded entity or branch identified in Part I (street, or P.O. or registered office, or principal office address, or other address where you can be reached)

Part III Claim of Tax Treaty Benefits (if applicable) (see instructions)

- 13 TIN of entity
14 I certify that (check one):
15 Special rates and conditions (if applicable) (see instructions). The beneficial owner is claiming the provisions of Article ... of the treaty...

Part IV Sponsored FFI That Has Not Obtained a GIN

- 16 Name of sponsoring entity
17 Check whichever box applies:
18 I certify that the entity identified in Part I:
19 I certify that the entity identified in Part I:
20 Name of sponsoring entity

Part V Certified Deemed-Compliant Nonregistering Local Bank (see instructions)

- 16 I certify that the FFI identified in Part I:
17 Operates and is licensed solely as a bank or credit union in its country of incorporation or organization
18 Engages primarily in the business of making loans and taking deposits from unretail financial institutions
19 Has no other piece of business outside its country of incorporation or organization (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions)
20 Does not hold accounts outside its country of origin solely
21 Has no more than \$125 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined financial statements; and
22 Does not have any member of its expanded affiliated group that is a foreign registered financial institution or other financial institution that is headquartered or organized in any other country as the bank identified in Part I and that exceeds the requirements set forth in Part V.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts (see instructions)

- 19 I certify that the FFI identified in Part I:
20 Is not engaged primarily in the business of investing, reinvesting, or leasing in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a future or forward contract or notice of stock security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract)
21 No financial accounts maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$100,000 (or the equivalent after applying generally accepted conversion rates); and
22 Neither the FFI nor any member of its expanded affiliated group, if any, of the FFI, exceeds more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its fiscal year ending last year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

- 20 Name of sponsoring entity
21 I certify that the entity identified in Part I:
22 Is an FFI solely for purposes of investment entity identification in this status;
23 Is not a CL, WFO, or WI;
24 Has a contract, relationship, or other arrangement with the sponsoring entity that gives to the FFI the right to participate, workholding, and reporting responsibilities of a participating FFI on behalf of the entity;
25 Does not hold itself out as an investment vehicle for unrelated parties; and
26 Twenty or fewer individuals own or control the FFI, and the entity is owned by:

Part VIII Limited Life Debt Investment Vehicle (prior to January 1, 2017)

- 22 I certify that the entity identified in Part I:
23 Is a collectible investment instrument or an FFI that is an investment entity that invests primarily in unrelated investors and satisfies the organization and formation requirements of §1.421-5(b)(2)(v) (including any requirements regarding agreements or legislation)
24 Was formed for the purpose of purchasing and holding (and did not purchase) specific types of indebtedness;
25 Values payments made to investors in the entity that are cleared through a clearing organization that is a participating FFI reporting Model 1 FFI or U.S. financial institution or makes payments through a trustee that is a participating FFI reporting Model 1 FFI or U.S. financial institution;
26 The entity's first investment or similar financial arrangement only authorizes the trustee or fiduciary to engage in activities specifically contemplated in the trust indenture, and the trustee or fiduciary is not authorized to fulfill the obligations required of a participating FFI under an SFI agreement; and
27 No other person uses the authority to fulfill the obligations required of a participating FFI on behalf of the entity.

Part IX Owner-Documented FFI (see instructions)

- Note. This status only applies if the U.S. financial institution or participating FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.
23a I (if owner-documented FFI check here) certify that the FFI identified in Part I:
24 Does not act as an interdealer;
25 Does not accept deposits in the ordinary course of a banking or similar business;
26 Does not hold, as a substantial portion of its business, financial assets for the account of others;
27 Is not an insurance company (for the holding company of an insurance company that issues or is obligated to make payments with respect to a fixed account);
28 Is not affiliated with an entity that accounts deposits in the ordinary course of a banking or similar business, such as a substitute portion of its business, financial assets for the account of others; it is an insurance company for the holding company of an insurance company that issues or is obligated to make payments with respect to a financial account; and
29 Does not maintain a financial account for any nonresident FFI.

Part IX Owner-Documented FFI (see instructions) (continued)

Check box 23b or 23c, whichever applies.

23b  I certify that the FFI identified in Part I:

- Has provided, or will provide, written documentation (including warrants, as required, associated with each individual, specified U.S. person owner, dominant FFI, former beneficial owner, or NFFE that holds, directly or indirectly, an interest in the FFI identified in Part I);
- Has provided, or will provide, an FFI owner reporting statement that contains:
  - the name, address, TIN (if any), chapter 4 status, and type of documentation provided of each individual, specified U.S. person that owns a direct or indirect equity interest in the owner-documenting FFI, including through an owner other than specified U.S. person;
  - the name, address, TIN (if any), chapter 4 status, and type of documentation provided of each individual and specified U.S. person that owns a debt interest in the owner-documenting FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect entity interest in a debt holder of the payee) that constitutes a financial account in excess of \$52,000 (excluding any such debt interests owned by nonreporting FFIs, registered domestic investment companies, certified domestic investment companies, and NFFEs, except special purpose vehicles, or U.S. persons that are specified U.S. persons); and
  - any additional information that will verify, upon reasonable inquiry, the FFI's nonreporting status with respect to the FFI.
- I certify that the FFI identified in Part I has provided, or will provide, an auditor's report, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Part I and concluded that the FFI meets all of the requirements to be an owner-documenting FFI, and that no other person owns a direct or indirect interest in the payee in a nonreporting FFI or specified U.S. person, or another NFFE with any substantial U.S. assets.

Check box 23d if applicable.

d  I certify that the entity identified in Part I is a trust that does not have any contingent beneficiaries or designated assignees with undivided beneficial interests.

Part X Restricted Distributor (see instructions)

24a  All restricted U.S. entities listed here; I certify that the entity identified in Part I:

- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which the fund is a trustee;
- Provides investment services to at least 30 unrelated customers and no more than half of its customers are related persons;
- Is required to perform AML and other procedures under the anti-money laundering laws of its country of organization (which is a FATF-compliant jurisdiction);
- Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliate group, if any;
- Does not solicit customers outside its country of incorporation or organization;
- Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue or its income statement for the most recent accounting year;
- Is not a member of an expanded affiliate group that has more than 3500 full-time equivalents under management or more than \$70 million in gross revenue for its most recent accounting year as a combination of restricted income advisers; and
- Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NTFEs with one or more substantial U.S. assets, or nonparticipating FFIs.

Check box 24b or 24c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which the fund is a trustee that are made after December 31, 2011, the entity identified in Part I:

- Has been bound by a distribution agreement that contains a general prohibition on the sale of debt or securities to U.S. entities and U.S. persons in investments and is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NTFE with one or more substantial U.S. assets, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in the distribution agreement, has provided all proceeds related to such sales in accordance with the procedures identified in §1.147-4(c) applicable to existing accounts and has, as required, not received, or caused to be received, and to transfer the securities to a distributor that is a participating FFI or reporting FFI or FFI securities which were sold to specified U.S. persons, passive NTFEs with one or more substantial U.S. assets, or nonparticipating FFIs.
- Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NTFE with one or more substantial U.S. assets, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in the distribution agreement, has provided all proceeds related to such sales in accordance with the procedures identified in §1.147-4(c) applicable to existing accounts and has, as required, not received, or caused to be received, and to transfer the securities to a distributor that is a participating FFI or reporting FFI or FFI securities which were sold to specified U.S. persons, passive NTFEs with one or more substantial U.S. assets, or nonparticipating FFIs.

Part XI Nonreporting IGA FFI

25  I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ and \_\_\_\_\_ and \_\_\_\_\_
- Is treated as a \_\_\_\_\_ under the provisions of the applicable IGA (see instructions).

Part XII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

26  I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or securities institution with respect to the payments, accounts, or obligations on which this return is submitted (except as permitted in §1.171-6(b)(2)).

Part XIII International Organization

Check box 27a or 27b, whichever applies.

- 27a  I certify that the entity identified in Part I is an international organization described in section 171(b)(1).
- 27b  I certify that the entity identified in Part I:
  - Is organized primarily for noncommercial purposes;
  - Is organized as an intergovernmental or supranational organization under a treaty that refers to the International Organizations Immunities Act;
  - The honor of the organization does not inure to any private person;
  - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or securities institution with respect to the payments, accounts, or obligations on which this return is submitted (except as permitted in §1.171-6(b)(2)).

Part XIV Exempt Retirement Plans

Check box 28a or 28b, 28c, 28d, 28e, or 28f, whichever applies.

- 28a  I certify that the entity identified in Part I:
  - Is established as a company with which the United States has an income tax treaty;
  - Is operated primarily to maintain or provide retirement benefits; and
  - Is established in a country that has a treaty with the United States that would be entitled to a reduced rate of tax on any such income as a resident of the other country who or which has any applicable limitation on benefits payment.
- b  I certify that the entity identified in Part I:
  - Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
  - No single beneficiary has a right to more than 5% of the assets;
  - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates; and
  - Is generally exempt from tax on investments it makes in the tax laws of the country in which it is established or operates due to its status as a retirement or pension plan;
  - Receives at least 50% of its total contributions from sponsoring employers (excluding transfers of assets from other plans described in this part or accounts described in §1.171-6(b)(2)(ii)(A));
  - Either does not permit or prohibits distributions of all assets made before the occurrence of specified events related to retirement, disability, or death; or
  - Limits contributions by employees to the fund by reference to specified limits of the employee or may not exceed 500,000 annually.
- c  I certify that the entity identified in Part I:
  - Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
  - Has fewer than 50 participants;
  - Is controlled by one of its true employees that are not inactive or passive NTFEs;
  - Employee and employer contributions to the fund (including transfers of assets from other plans described in this part or accounts described in §1.147-3(b)(2)(ii)(A)) are limited by reference to some actuarial component of the employee's responsibility;
  - Participants that are not residents of the country in which the fund is established or operates are not entitled to more than 20 percent of the fund's assets; and
  - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.
- d  I certify that the entity identified in Part I is a pension pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e  I certify that the entity identified in Part I is a retirement or pension account described in §1.1471-5(b)(2)(ii)(A).
- f  I certify that the entity identified in Part I:
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (such as defined in §1.1471-6) to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (such as defined in §1.1471-6) to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of present or past performance for services.



**Part XXVI Certification**

I, the preparer of this return, or the filer, have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalty of perjury that:

- 1. The person identified on line 1 of this form is the beneficial owner of all the income to which the form relates or, subject to the limitations in section 879, is an owner of a foreign trust that is not a grantor trust for purposes of section 675(4).
- 2. The person identified on line 1 of this form is not a U.S. citizen.
- 3. The filer is not a U.S. person who has been in the contact of a trade or business in the United States that is directly connected with the activities of the trust or the person identified on line 1 of this form, and the filer is not a U.S. person who is a partner, member, or owner of a partnership, trust, estate, or other entity that is a U.S. person.
- 4. For broker payments reportable under section 6045, the person identified on line 1 of this form is an exempt foreign person as defined in section 6045(c).

Furthermore, I am not a U.S. person to whom section 879 applies, or a partner, member, or owner of a partnership, trust, estate, or other entity that is a U.S. person, or any of the above categories of persons, for purposes of the income tax on this form.

I agree that I will submit a new form within 30 days if any evaluation on this form becomes moot.

Sign Here

\_\_\_\_\_ (Print name of filer and sign for beneficial owner) (MM/DD/YYYY)

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

**Part XXVII Substantial U.S. Owners of Foreign NFFE**

As required by Part XXVI, remove the names, addresses, and TINs of all substantial U.S. owners of the NFFE. Please see instructions for definition of substantial U.S. owner.

Name	Address	TIN



## 2. Transfer Pricing

- a. Who is related? “owned or controlled”
- b. Form 5472

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)

OMB No. 1545-0046

Information about Form 5472 and its separate instructions is at www.irs.gov/form5472.

Date received by the Treasury or tax year of the reporting corporation beginning... and ending... Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I. 1a Name of reporting corporation, 1b Employer identification number, 1c Principal business activity, 1d Total value of gross payments made or received, 1e Country of citizenship, 1f Total value of all classes of stock of the reporting corporation.

Part II 25% Foreign Shareholder (see instructions). 2a Name and address of direct 25% foreign shareholder, 2b Principal country(ies) where business is conducted, 2c Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident, 2d Country of citizenship, organization, or incorporation.

Part III Related Party (see instructions). Check applicable box: Is the related party a foreign person or U.S. person? All reporting corporations must complete this question and the rest of Part III. 1a Name and address of related party, 1b(1) U.S. identifying number, if any, 1b(2) Reference ID number (see instructions), 1c Principal business activity, 1d Principal business activity code, 1e Relationship, 1f Principal country(ies) where business is conducted, 1g Country(ies) under whose laws the related party files an income tax return as a resident.

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions). Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III. If estimates are used, check here. Table with 26 rows and 2 columns: Description of transaction and Amount.

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions). Describe these transactions on an attached separate sheet and check here.

Part VI Additional Information. All reporting corporations must complete Part VI. 1 Does the reporting corporation import goods from a foreign related party? 2a If "Yes," is the cost or inventory cost of the goods valued at greater than the customs value of the imported goods? 2b If "Yes," attach a statement explaining the reason for choice for each of these. 3 If the answer to questions 1 and 2a are "Yes," were the documents used to support this statement of the imported goods in existence and available in the United States at the time of filing Form 5472? 4 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement? 4a During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement?





## 3. Grantor Trust

- a. Who is grantor?
- b. Who are beneficiaries?



## 4. Non-Grantor Trust

a. Conversion from Grantor Trusts

b. Beneficiaries

1. Mandatory

2. Contingent

3. Unstated



## 5. Entity Ownership

- a. Report on Tax Return
- b. Form 5472
- c. Related Parties
  - 1. Percentages
  - 2. Relationship